

**Trends in School Corporation Expenditures**  
**Biannual Financial Report Data July 2011 - June 2012**  
**DeKalb Co Ctl United Sch Dist (1835)**

<b>Student Instructional Category</b>	<b>Account</b>	<b>FY09</b>	<b>FY10</b>	<b>FY11</b>	<b>FY12</b>	<b>Increase from FY09</b>	<b>Increase from Previous Year</b>	<b>FY12 % Total Expenditures</b>
<b><i>Student Academic Achievement</i></b>	Regular Programs	\$19,998,924	\$20,969,626	\$19,119,345	\$20,065,340	.3%	4.9%	43.53%
	Instruction, Related Technology	\$989,545	\$1,424,563	\$1,294,812	\$1,294,692	30.8%	.0%	2.81%
	Improvement of Instruction	\$599,098	\$1,075,219	\$1,167,117	\$963,258	60.8%	-17.5%	2.09%
	Mental Disabilities	\$1,151,628	\$1,183,721	\$929,799	\$901,312	-21.7%	-3.1%	1.96%
	Textbooks for Rent or Resale	\$506,505	\$354,305	\$150,914	\$838,761	65.6%	455.8%	1.82%
	Library/Media Services	\$522,664	\$530,077	\$446,497	\$593,638	13.6%	33.0%	1.29%
	Vocational Education	\$289,581	\$305,000	\$390,204	\$417,039	44.0%	6.9%	.90%
	Payments to Other Governmental Units Within State	\$279,950	\$286,943	\$284,101	\$403,042	44.0%	41.9%	.87%
	Physical Impairment	\$383,175	\$376,154	\$361,028	\$369,673	-3.5%	2.4%	.80%
	Learning Disability	\$459,006	\$478,345	\$295,853	\$317,271	-30.9%	7.2%	.69%
	Remediation Testing	\$116,346	\$104,697	\$115,263	\$94,945	-18.4%	-17.6%	.21%
	Special Education Preschool	\$124,659	\$104,602	\$58,592	\$58,314	-53.2%	-.5%	.13%
	Preventive Remediation	\$72,469	\$57,918	\$72,973	\$55,194	-23.8%	-24.4%	.12%
	Summer School Programs	\$90,046	\$75,683	\$70,336	\$54,628	-39.3%	-22.3%	.12%
	Other Support Service, Instructional Staff	\$0	\$6,745	\$133	\$3,801	N/A	> 500%	.01%
	Culturally Different	\$8,917	\$3,658	\$2,894	\$2,800	-68.6%	-3.2%	.01%
	Other Special Programs	\$58,152	\$41,833	\$4,800	\$0	-100.0%	-100.0%	.0%
	<b>Total</b>	<b>\$25,650,664</b>	<b>\$27,379,088</b>	<b>\$24,764,659</b>	<b>\$26,433,709</b>	<b>3.1%</b>	<b>6.7%</b>	<b>57.35%</b>
<b><i>Student Instructional Support</i></b>	Office of The Principal	\$1,972,560	\$1,995,210	\$1,908,087	\$2,012,311	2.0%	5.5%	4.37%
	Guidance Services	\$891,234	\$860,706	\$824,251	\$917,574	3.0%	11.3%	1.99%
	Speech Pathology and Audiology Services	\$401,261	\$351,152	\$346,722	\$374,962	-6.6%	8.1%	.81%
	Health Services	\$168,395	\$177,168	\$166,321	\$178,680	6.1%	7.4%	.39%
	Attendance and Social Work Services	\$91,668	\$59,993	\$55,552	\$54,432	-40.6%	-2.0%	.12%
	Psychological Counseling	\$77,090	\$77,938	\$78,090	\$6,417	-91.7%	-91.8%	.01%
	Special Education Administration	\$78,029	\$42,707	\$0	\$0	-100.0%	N/A	.0%
	<b>Total</b>	<b>\$3,680,238</b>	<b>\$3,564,874</b>	<b>\$3,379,021</b>	<b>\$3,544,376</b>	<b>-3.7%</b>	<b>4.9%</b>	<b>7.69%</b>
<b><i>Overhead and Operational</i></b>	Operation and Maintenance of Plant Services	\$3,191,111	\$3,014,328	\$2,736,380	\$2,931,200	-8.1%	7.1%	6.36%
	Student Transportation	\$1,943,149	\$2,790,532	\$2,381,544	\$2,420,447	24.6%	1.6%	5.25%
	Food Services Operations	\$1,475,274	\$1,545,154	\$1,482,500	\$1,553,883	5.3%	4.8%	3.37%
	Executive Administration	\$715,362	\$722,482	\$599,084	\$630,599	-11.8%	5.3%	1.37%
	Other Food Services	\$141,881	\$110,200	\$128,783	\$184,546	30.1%	43.3%	.40%
	Fiscal Services	\$95,355	\$101,372	\$95,581	\$122,534	28.5%	28.2%	.27%
	Board of Education	\$102,825	\$79,420	\$67,324	\$60,516	-41.1%	-10.1%	.13%

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	Planning, Research, Development and Evaluation	\$0	\$2,000	\$800	\$7,039	N/A	> 500%	.02%
	Personnel Services	\$2,355	\$3,002	\$3,527	\$4,668	98.2%	32.4%	.01%
	Ditch Assessments	\$389	\$476	\$742	\$987	153.8%	32.9%	.0%
	Settlements	\$0	\$0	\$1,605	\$0	N/A	-100.0%	.0%
	Other Fiscal Services	\$1,141	\$0	\$1,275	\$0	-100.0%	-100.0%	.0%
	<b>Total</b>	<b>\$7,668,842</b>	<b>\$8,368,968</b>	<b>\$7,499,146</b>	<b>\$7,916,419</b>	<b>3.2%</b>	<b>5.6%</b>	<b>17.17%</b>
<b><i>Nonoperational</i></b>	Debt Services	\$6,622,618	\$5,791,230	\$5,813,951	\$6,056,400	-8.5%	4.2%	13.14%
	Building Acquisition, Construction and Improvements	\$130,701	\$201,763	\$1,232,130	\$1,183,131	> 500%	-4.0%	2.57%
	Facilities Acquisition and Construction	\$502,386	\$570,143	\$765,545	\$858,238	70.8%	12.1%	1.86%
	Athletic Coaches	\$83,281	\$75,052	\$80,520	\$96,410	15.8%	19.7%	.21%
	Community Service Operations	\$5,927	\$4,055	\$10,320	\$4,486	-24.3%	-56.5%	.01%
	Welfare Activities Services	\$13,547	\$5,239	\$0	\$0	-100.0%	N/A	.0%
	Building Acquisition, Construction and Improvement	\$87,535	\$0	\$0	\$0	-100.0%	N/A	.0%
	<b>Total</b>	<b>\$7,445,995</b>	<b>\$6,647,482</b>	<b>\$7,902,466</b>	<b>\$8,198,665</b>	<b>10.1%</b>	<b>3.7%</b>	<b>17.79%</b>
<b>Grand Total</b>		<b>\$44,445,738</b>	<b>\$45,960,412</b>	<b>\$43,545,292</b>	<b>\$46,093,168</b>	<b>3.7%</b>	<b>5.9%</b>	<b>100.0%</b>